

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH: BANGALORE**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

IT(TP)A No.2811/Bang/2017
Assessment Year: 2013-14

Indeca Sporting Goods Private Limited #20, 2 <sup>nd</sup> Floor, Uniworth Plaza Sankey Road Bangalore-560 020 <b>PAN NO : AABCI5081P</b>	<b>Vs.</b>	Deputy Commissioner of Income-tax Circle-3(1)(1), Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Sandeep Kumar Pendela, A.R.
<b>Respondent by</b>	:	Shri K. Devarathna Kumar, D.R.

Date of Hearing	:	05.10.2020
Date of Pronouncement	:	05.10.2020

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER:**

The assessee has filed this appeal challenging the assessment order dated 16-10-2017 passed by the assessing officer for assessment year 2012-13 u/s 143(3) r.w.s. 144C(13) of the Income-tax Act, 1961 ['the Act' for short] in pursuance of directions given by Ld Dispute Resolution Panel (DRP).

2. The assessee has furnished a letter dated October 05, 2020, wherein it is stated that the assessee has filed application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute and Form no.3 is awaited. Accordingly, the assessee has prayed that the appeal may be adjourned.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. He submitted that the Form no.3 shall be issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal. The Ld D.R further submitted that, in this types of cases, the Tribunal is giving liberty to seek recall of the order, if the appeal is dismissed by the bench.

4. We heard the parties and perused the record. The submissions made by Ld D.R is considered. Since the assessee has already filed applications under Direct Tax Vivad Se Vishwas Act, 2020, the appellant would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Since the assessee has already filed the necessary applications before the tax authorities under the above said Act, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly we dismiss the appeal of the assessee as withdrawn.

5. The Ld A.R has stated that he has not received Form no.3, in which the tax amount to be paid by the assessee shall be intimated by the department and the process will be completed upon receipt of Form no.3, meaning thereby, the assessee wants to make sure that the tax liability mentioned by him in Form no.1 should get confirmed by the revenue. Under these set of facts, since we have dismissed the appeal, the assessee is given liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

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6. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 5<sup>th</sup> Oct, 2020.

**Sd/-**  
**(N.V. Vasudevan)**  
**Vice President**

**Sd/-**  
**(B.R. Baskaran)**  
**Accountant Member**

Bangalore,  
Dated 5<sup>th</sup> Oct, 2020.  
VG/SPS

**Copy to:**

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.